IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 4TH OCTOBER 2007 / 12TH ASWINA 1929

WP(C).No. 29275 of 2007(I)

PETITIONER:

R.ANIL KUMAR,
JAYALAXMI TRADERS, KOTHAKULANGARA,
PANAYAMUTTAM P.O., NEDUMANGAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER, KVAT,
NEDUMANGAD.

2. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECKPOST,
WALAYAR.

BY GOVT. PLEADER SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C). NO. 29275 OF 2007

Dated this the 4th day of October, 2007

J U D G M E N T

Plywood transported by the petitioner has been detained in the Check Post. The reasons for suspecting evasion of tax mentioned in Ext.P5 is that the lorry number is not mentioned in the delivery note and that serial number of the invoice also differ in the delivery note.

2. Learned counsel for the petitioner submits that the first was only an omission and that the invoice number has been wrongly mentioned. He would also submit that as such it is only a technical irregularity and this should not have resulted in detention of the truck. Be that as it may, this is a matter for the enquiry officer to adjudicate and therefore, I leave it to him.

3. Petitioner seeks an order for release of the goods pending enquiry. I have heard the learned Government Pleader also in this matter.

Accordingly, I dispose of the writ petition directing that the 2nd respondent shall release the goods, pending enquiry, on the petitioner remitting 50% of the amount mentioned in Ext.P5 and furnishing a simple bond without surety for the balance amount.

ANTONY DOMINIC, JUDGE

vps

ANTONY DOMINIC, JUDGE

OP NO.8556/01

JUDGMENT

18TH SEPTEMBER, 2007

CRL.R.P.769/00

ORDER IN CRL.M.P. NO.4143/00 IN CRL.R.P.769/00

DISMISSED

13.9.07 SD/- **K.R. UDAYABHANU, JUDGE**

/TRUE COPY/

PA TO JUDGE.